App. F. IX-4

Previous References

193 .
(Eyes)

File No. 46-35

Serial Nos. 196-48

Letter References. ✓

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Three

Part B for June 1936.

SUBJECT.

Motor Vehicles Taxation

WD 0418—GPB—22,500—29-8-36

D.J.V.Reed

4914 - 4928
P

General and Revenue Secretariat | File No. Legis 46 of 1935 - 36 | [App. F. III—2

Serial No.

Letter No T.C. 166/35.36 of 5.2.36 from the I.G. requests to know if the lower fee is deducted in cases of motor buses & lorries that first pay a vehicle tax on such vehicles and subsequently convert the vehicles for hire thus subjecting the vehicles to the payment of a Service or Road Tax.

~~Submit for orders.~~

The concrete instances taken by the I.G.P are of a lorry which is registered as a lorry for Agricultural purposes paying a vehicle tax of Rs 60 and a bus registered as a private motor car having a seating capacity of ~~more than~~ 8 persons ~~and~~ or more than 8 persons. In such cases he wishes to know whether the lower fee i.e the vehicle tax be deducted from the Service tax or Road tax if the vehicles were to be converted subsequently as vehicles for hire.

Submit for orders.

11.2.36

In such cases, i.e. one of these vehicles should be charged the hire rate, i.e. the rate already paid be deducted. Otherwise he will have paid twice

NOTE.—Contn. Sheet.

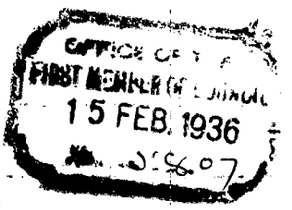
WD 03594—GPB—30,000—13-7-35

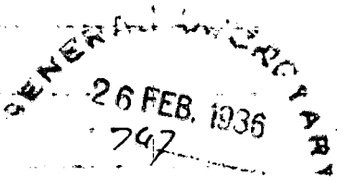
2914

File No. of 193 | General and Revenue Secretariat

twice for the same vehicle
First Member) HR
14/2.

Draft HR 17/2 JPV 18/V





Dft Subd.
B/ 14/2/36 Type thanks received

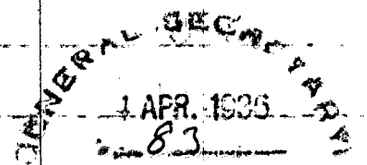
Typed Dft Subd HR 24/2.

B/ 26/2 For appl
Genl Secy) HR 26/2
Jw 28/V

For info
V 28/2

Issued No. p. 5842 of 2.3.36 to the I.G.P.
Instructions re. how the rate of tax to be fixed & collected on Vehicles that change their nomenclature subsequently i.e. Lorry used for agrl. purposes to be used as a private Lorry etc. This will be recorded if approved. — No. P.5843-50 of 3.3.36 copy to Dirs. of Pubs.

B/ 6/3/36 A Copy of the Communication may perhaps be sent to the Comptroller for inform.
HS V



Draft of a reply proposed to be issued is furnished for appl
Genl Secy) Jw 6/4 HR 4/4/1

Serial No.

For screening and advice if the rule may be notified or is to be published previously and rule making powers

Asst. Secy. Law will comply

HR 8/4

241 Law mre 8/4

Under sec 33 (1) of the R. T. Regn. in view previous publication of the rule proposed, seems necessary

TSD 15/4

I would add the words "in addition to any other liability he may incur ~~or acc~~ in respect of such alteration or use" after the words "shall" and before "pay" in the rule. Otherwise the rule may mean that if the additional tax is paid, any other liability imposed under the rules ceases.

The draft rule has to be published previously as prescribed in Sec 33.

Spl officer with Comptr

MRL 16.4

I see it as a proper rule under sec 33.

HR 28/4

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

4914/P 935

File No. of 193 ... | General and Revenue Secretariat

Issued vide p 7162 dt 28.4.36 to the Compiler, mysore Gaz. inviting draft rules re additional tax to be paid in respect of vehicles which undergo some change.

published at page 151 part IV of mysore Gaz dt 30.4.36

No objections have been received. Final notification will be published if ordered.

3/1915 Final notification may be issued. Asst. Secy. Law to scrutinise and say if the rule may be published

Asst. Secy. Law with Compts 1/5/15

I find from the file that the suggestion made in my note of 16.4.36 above has not been adopted. I do not know if the omission to include in the rule is deliberate or it is a mistake. If it is the latter, the matter may be set right now at the time of final publn.

Special Officer with Compts 2/5

392/T.B.

4914/P of 35

General and Revenue Secretariat. Legis File No. 46 of 1935 [App. F. III-2

The suggestion of the Asst Secretary. Law may be addressed for final publication made of the rule made

(Govt. Secretary)

VdR 21/5

Yes

JW 26/5

Draft 27/5

Dft Final Notfn Subj.

Law has

Draftsman

(Govt. Secy)

VdR 28/5

JW 29/5

(Hon'ble Member)

31/5

JW

Issue

VdR 31/5

I issued notfn no Camp p. 3 of 3-6-35 notifies the rules re. law on motor vehicles which undergo change or alteration

NOTE—Contn. Sheet.

21 MAY 1936

OFFICE OF THE HON'BLE MEMBER OF COUNCIL
31 MAY 1936
866.5

4714/35
P 35

POLICE DEPARTMENT.

Legis 46-35-196.

Tel. Address :
"POLICE"
PHONE No. 298

332/T.B.

When replying please quote
No. T.C. 166/35-36.

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated-Bangalore, 5th Frbeuary *193*6.

FROM

F. A. HAMILTON, ESQ., C.I.E.,
Inspector-General of Police in Mysore,
Bangalore.

To

M.Venkatesa Iyengar, Esq., M.A.,
General Secretary to the Government of Mysore,
Bangalore.

GENERAL [illegible] FEB. 1936

SIR,

Subject:- Motor Vehicles Taxation.

I have the honour to state that a private motor car which has taken a Vehicle Tax License may be intended to be used as a cab; or, a lorry used for agricultural purposes solely which has taken a vehicle tax license for a half year, may be intended to be used for other private purposes, or even for hire; similarly a bus, which may have taken a vehicle tax license, as for a private motor car having a seating capacity of 8 and above, may be intended to be used as a bus for public service. In calculating the road or service tax payable on such new use, I beg to know whether the lesser fee paid in the first instance on these vehicles might be deducted from the second fee, or whether a full road or service tax should be realised thereon.

This is a matter that should come before District Magistrates as a direct issue; but, in the matter of requiring buses which cannot get permits for plying for hire, to take up Vehicle Tax Licenses, this question comes up indirectly and it will very much facilitate work if a clear ruling is had.

I have the honour to be,
Sir,
Your most obedient servant,

INSPECTOR GENERAL OF POLICE.

DRAFT.

No. P5842/Legis 46-35-37 Bangalore,
2-3 28th February '36.

To

The Inspector-General of Police
in Mysore, Bangalore.

Sir,

With reference to your letter No. T.C.166/35-36 dated 5th February 1936 enquiring if in cases of a motor car subsequently used as a cab or bus or in the case of private lorry used subsequently for hire, the lower vehicle or road tax paid is to be taken into account and credit given for the same at the time a higher service tax or road tax becomes due, I am directed to reply in the affirmative. In all such cases, the vehicles should be charged the higher rate of tax, the lower rate of tax already paid being deducted.

A copy of this letter is being sent to the District Magistrates for information and guidance. Necessary notification will also be issued.

I have etc.,

JAR 26/2.

General Secretary to Govt.

Memo No. P 5843-50 dt 2.3.36 - Copy & Dms of Dist.

Appendix F G—1]

SUBJECT.....

.....

.....

Section Legs

File No.

Serial No.

Diary No. of letter replied to.....

~~No.~~ Notification.

~~To~~ No. P 7162. Legs

General and Revenue Secretariat

( )

the *193* .

The following draft Rules which the Govt. propose to make in exercise of the powers conferred upon them by section 33 of the Mysore Road Traffic and Taxes Regn VI of 1935 is hereby published for the information of the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th May 1936 and that any suggestions or objections which may be received from any person in respect of the said rules will be considered by Govt.

Date of issue.. 28.4.36.

Signed by Sm. H.R.

List of enclosures.....

Copied by .....

Examined by.....

(Here type that.) P.T.O

Draft Rules :—

(Here type the rules)

B. O.

HR

Govt. Secy.

3/24.4.36

To

The Compiler Upp. Gaz for publication in part IV of the Supreme Gaz of 30th April 1936 and to print & supply 25 copies to this Office.

Sxlu

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

No. P 2162 Legs.

Dated Bangalore, ... April, 193 6.

28

NOTIFICATION.

[illegible] which the Government [illegible] in exercise of the powers conferred upon [illegible] section 35 of the Mysore Road Traffic and Taxes [illegible] or less is hereby published for the information of those persons likely to be affected thereby and notice is hereby given that the said draft will be taken into [illegible] on or after the 1st June 1936 and that any [illegible] objections which may be received from any [illegible] of the said rules will be considered [illegible].

[illegible]

Every motor vehicle in respect of which a tax [illegible] and altered or used in such manner as to cause [illegible] to become a vehicle in respect of which a higher [illegible] including the registering officer or person who [illegible] for the purposes of such vehicle shall pay an [illegible] tax which is equal to the difference [illegible], and the tax which is payable [illegible] vehicle for the quarter during which the [illegible] tax becomes payable in consequence of the said [illegible].

[illegible] subsequently used [illegible] a motor cab, the tax which shall be [illegible] in respect of the vehicle [illegible] shall, for purposes of this [illegible] three-fourths the annual [illegible] quarterly tax.

[illegible]

[illegible] GOVERNMENT.

GOVERN..ENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

No. .....

Dated Bangalore, ...8th April, 193 6.

NOTIFICATION.

[illegible] which the Government [illegible] in exercise of the powers conferred upon [illegible] of the Mysore Road Traffic and Taxes [illegible] of 1936 is hereby published for the information of persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 30th day of May 1936 and that any [illegible] objection which may be received from any person in respect of the said draft will be considered [illegible].

Draft Rules.

[illegible] shall be liable in respect of which a tax [illegible] shall be altered or used in such manner as to cause [illegible] to be liable in respect of which a higher [illegible] tax is payable, the registered owner or person who [illegible] or control of such vehicle shall pay an additional tax which is equal to the difference [illegible] between the tax already paid, and the tax which is payable [illegible] such vehicle for the quarter during which the higher rate of tax became payable in consequence of the said alteration or use.

[illegible] shall be subsequently used as a motor cab, for the vehicle for a quarter shall, for purposes of this rule, be reckoned at one-fourth the annual or half-yearly tax.

By order,

[signature]

[illegible] to GOVERNMENT.

~~NOTIFICATION.~~

No. P. 7162—Legis., dated Bangalore, 24—28th April 1936.

The following Draft Rules which the Government propose to make in exercise of the powers conferred upon them by Section 33 of the Mysore Road Traffic and Taxes Regulation VI of 1935, is hereby published for the information of the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th May 1936 and that any suggestions or objections which may be received from any person in respect of the said rules will be considered by Government.

~~Draft~~ Rules.

When any motor vehicle in respect of which a tax has been paid is altered or used in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the quarter during which the higher rate of tax becomes payable in consequence of the said alteration or use.

NOTE.—In regard to a motor car subsequently used as a motor cab, the tax which shall be regarded as paid in respect of the vehicle for a quarter shall, for purposes of this rule, be reckoned at one-fourth the annual or half the half-yearly tax.

By Order,
M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

~~Printed by the Superintendent at the Government Press, Bangalore.~~

in addition to any other liability he may incur in respect of such alteration or use,

NOTIFICATION.

No. P. 7162—Legis., dated Bangalore, 24—28th April 1936.

The following Draft Rules which the Government propose to make in exercise of the powers conferred upon them by Section 33 of the Mysore Road Traffic and Taxes Regulation VI of 1935, is hereby published for the information of the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th May 1936 and that any suggestions or objections which may be received from any person in respect of the said rules will be considered by Government.

~~Draft~~ Rules.

When any motor vehicle in respect of which a tax has been paid is altered or used in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the quarter during which the higher rate of tax becomes payable in consequence of the said alteration or use.

NOTE.—In regard to a motor car subsequently used as a motor cab, the tax which shall be regarded as paid in respect of the vehicle for a quarter shall, for purposes of this rule, be reckoned at one-fourth the annual or half the half-yearly tax.

By Order,

M. VENKATESA IYENGAR,

Secretary to Government,
General Department.

Printed by the Superintendent at the Government Press, Bangalore.

Appendix F G—1]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Date of issue.....

Signed by .....

List of enclosures.....

Copied by .....

Examined by.....

Section

File No. 46-35

Serial No. 198

No. Camp P3/Gaz 8 3.6.36

To Notification.

In exercise of the powers conferred on them by Section 33 of the Mysore Road Traffic and Taxes Regulation VI of 1935 the Govt of His Highness the Maharaja are pleased to issue the following rules regarding motor vehicles ~~in respect of which a tax~~ in respect of which a tax has been paid and which are subsequently altered or used ~~for~~ in such a manner as to become liable for a higher rate of tax, the

WD 03601—GPB—30,000—23-9-35

behalf having already been ~~published~~ notified with nobfn no P 7162/Legis dt 28.4.36 and published at page 151 of part IV of the Mysore Gaz dt 30 April 1936

~~Rules.~~

~~Here type the~~ as corrected + altered printed matter/~~each~~ for here with.

B. O.

Gen. Secy

28.5.36

To the compiler mysore Gaz for publication in part IV of the Rep. Gaz dated 6.6.36 & to print and supply ten copies each to the Dirs of Work & the I.G.P direct and 250 copies to this Office.

Camp P3/Regis

General & Revenue Secretariat,

(Cash) Mysore, dated 3rd June 1936.

Notification.

In exercise of the powers conferred on them by section 57 of the Mysore Motor Traffic and Road Regulation VI of 1935 the Government of His Highness the Maharaja are pleased to issue the following rules regarding motor vehicles in respect of which a tax has been paid and which are subsequently altered or used in such a manner as to become liable for a higher rate of tax; the draft rules in the said behalf having already been notified with notification No. 7162/Regis. dated 28th April 1936 and published at page 151 of Part IV of the Mysore Gazette dated 30th April 1936.

Rules:-

When any motor vehicle in respect of which a tax has been paid is altered or used in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall, in addition to any other liability, be liable in respect of such alteration or use, pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the quarter during which the higher rate of tax becomes payable in consequence of the said alteration or use.

Note.- In regard to a motor car subsequently used as a motor cab, the tax which shall be regarded as paid in respect of the vehicle for a quarter shall, for purposes of this rule, be reckoned at one-fourth of the annual or half the half-yearly tax.

By order,

for General Secretary to Government.

To Commissioner, Mysore Division

[illegible] of His Highness the Maharaja of Mysore.

Camp P 3/Lgs 46-35 1936

General & Revenue Secretariat,

(Camp) Mysore, dated 3rd June 1936.

NOTIFICATION.

In exercise of the powers conferred on them by section 20 of the Mysore Road Traffic and Taxes Regulation VI of 1935 the Government of His Highness the Maharaja are pleased to issue the following rules regarding motor vehicles in respect of which a tax has been paid and which are subsequently altered or used in such a manner as to become liable for a higher rate of tax, the draft rules in the said behalf having already been notified with Notification No. P.7162/Legis. dated 28th April 1936 and published at page 151 of Part IV of the Mysore Gazette dated 30th April 1936.

RULES:-

When any motor vehicle in respect of which a tax has been paid is altered or used in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall, in addition to any other liability, he may incur in respect of such alteration or use, pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the quarter during which the higher rate of tax becomes payable in consequence of the said alteration or use.

Note:- In regard to a motor car subsequently used as a motor cab, the tax which shall be regarded as paid in respect of the vehicle for a quarter shall, for purposes of this rule, be reckoned at one-fourteen the annual or half the half-yearly tax.

By order,

for General Secretary to Government

The Controller, Mysore Gazette

DRAFT.

When any motor vehicle in respect of which a tax has been paid is altered or used in such manner as to cause the vehicle to become a vehicle in respect which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid, and the tax which is payable in respect of such vehicle for the quarter during which the higher rate of tax became payable in consequence of the said alteration or ~~the~~ use.

Note:- In regard to a motor car subsequently used as a motor cab, the tax which shall be regarded as paid in respect of the vehicle for a quarter shall, for purpose of this rule, be reckoned at one-fourth half the annual or half-yearly tax.

4/4/ 6/4